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1927/27

ANNUAL REPORTS
OF THE
TOWN OFFICERS
OF
LYNDEBOROUGH, N. H.

FOR THE
Year Ending January 31, 1927

Also Officers of School District

For the Year Ending June 30, 1926



MILFORD, N. H.
THE CABINET PRESS
1927

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TOWN OFFICERS FOR 1926

Moderator

FRANK E. CUMMINGS

Selectmen

FRED P. RICHARDSON, IRA R. BROWN
JOHN E. DOLLIVER

Town Treasurer

WALTER B. STEWART

Town Clerk

EDWARD H. SCHMIDT

Road Agents

ROY E. BURTON, ALBERT C. MASON
WILLIAM H. ABBOTT, ELMER M. GUTTERSON
HARRY W. HOLT

Patrol Agent

HARRY W. HOLT

Fire Wardens

EDWARD K. WARREN, ALBERT C. MASON

Trustees of Cemeteries

HARLAN E. EMERY, WILLIAM H. CLARK
JOHN P. PROCTOR

Trustees of Public Library

MRS. E. GEO. WARREN, K. FRANCIS PUTNAM
FRED A. HOLT

Board of Health

EDWARD K. WARREN and SELECTMEN

Surveyors of Wood and Lumber

WILLIS J. STEPHENSON CHARLES L. PERHAM
JAMES A. G. PUTNAM EDWARD K. WARREN

Trustees of Trust Funds

JOHN E. DOLLIVER HARLAN E. EMERY
ELBERT BARROW

Auditor

BERNARD CHRISTOPHER

Supervisors of Checklist

HARRY W. HOLT ERWIN E. CUMMINGS
HARRY B. HERRICK

Police and Dog Constable

WARREN A. NICHOLS

Tax Collector

E. GEORGE WARREN

Overseer of Poor

GEORGE W. EASTMAN

Warrant for Town Meeting

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Lyndeborough, in
the County of Hillsborough in said State, qualified
to vote in Town Affairs:

You are hereby notified to meet at town hall in said
Lyndeborough on Tuesday, the 8th day of March next,
at 9:30 of the clock in the forenoon, to act upon the
following subjects.

1. To choose all necessary town officers for the year
ensuing.

2. To see if the town will vote to raise and appropriate the amount of money necessary to secure state aid for permanent improvement of highways under the law passed at the January session, 1905.

3. To see how much money the town will vote to raise and appropriate for the repair of highways and bridges in addition to that required by law.

4. To see how much money the town will vote to raise and appropriate for the J. A. Tarbell library in addition to that required by law.

5. To see what sum of money the town will vote to raise and appropriate for Memorial Day.

6. To see what sum of money the town will vote to raise and appropriate for support of street lights at South Lyndeborough, or act anything thereon.

7. To see what sum of money the town will vote to raise and appropriate for cutting bushes beside the highway, or act anything thereon.

8. To see if the town will vote to raise and appropriate money for the control of Pine Blister rust, to be spent in cooperation with the state, or act anything thereon.

9. To see if the town will vote to observe Old Home Day, or act anything thereon.

10. To see if the town will vote to raise and appropriate the sum of fifty dollars to be used for the care of cemeteries.

11. To see if the town will vote to instruct the selectmen to borrow money in anticipation of taxes.

12. To see if the town will vote to allow the selectmen to distribute inventory blanks at time of taking inventory April first.

13. To see what action the town will take in regard to plowing winter roads for motor vehicles, or act anything thereon.

14. To see what sum of money the town will vote to defray town charges for the ensuing year and make appropriation for the same.

15. To transact any other business which may legally come before said meeting.

FRED P. RICHARDSON,
IRA R. BROWN,
JOHN E. DOLLIVER,
Selectmen of Lyndeborough.

Report of Selectmen

For the Year Ending Jan. 31, 1927

INVENTORY, APRIL 1, 1926

Real estate	\$636,756 00
Horses, 139	11,981 00
Oxen, 4	375 00
Cows, 305	19,558 00
Neats, 33	1,664 00
Sheep, 17	137 00
Hogs, 1	35 00
Fowls, 4278	6,421 00
Vehicles	3,450 00
Portable mills	2,000 00
Wood, lumber, etc.	17,536 00
Gas pumps	900 00
Stock in trade	5,816 00
Mills and machinery	3,100 00
	<hr/>
	\$709,729 00
Polls, 256 at \$2.00	\$512 00
Amount of taxes for all purposes	\$20,733 38
Exempt under soldier's exemption act	\$7,699 00
Tax rate, \$2.85	

RECEIPTS

Current Revenue:

From Local Taxes:

1. Property and poll taxes, current year	\$19,896 57
2. Property and poll taxes, 1925	146 27
3. National Bank stock tax	11 00

From State:

5. For highways:	
(a) For town roads	623 18
(b) For state aid maintenance	490 61
(c) For state aid construction	894 26
6 Insurance tax	5 25
7. Railroad tax	235 72
8. Savings bank tax	726 70
11. Fighting forest fires	27 91
13. Taxes on int. and dividends	48 13

From Local Sources Except Taxes:

16. Dog licenses	253 10
19. Rent of halls	74 25
20. Interest received on taxes	47 05
26. Permits for registration of motor vehicles	452 51
27. Sale of grass	1 00
28. Sale of histories	9 50
29. F. P. Richardson, for road drag	27 79
30. Primary election fees	3 00
31. Boston & Maine R. R., for forest fire	35 40
32. Waste paper sold	1 00
Souhegan Nat'l Bank, refund on overpaid int.	35
Bal. Old Home Day appropriation	14 48

Receipts Other Than Current Revenue:

33. Temporary loans in anticipation of taxes	7,000 00
34. Cash on hand Feb. 1, 1926	1,519 34

Grand Total \$32,544 37

EXPENDITURES

Current Maintenance Expense:

*1. Town officers' salaries	\$655 00
*2. Town officers' expenses	430 45
*3. Election and registration	159 00
*5. Expense of halls	927 92
Protection of Persons and Property:	
*6. Police Dept., W. A. Nichols police	37 00
*7. Fire Dept., E. K. Warren warden	74 95
9. Bounties hedgehogs	7 40
Health Department:	
*12. Returning marriages, births, deaths	5 50
Recording marriages, births, deaths	5 40
Highways and Bridges:	
*14. State aid maintenance, State Road	1201 60
*16. Town maintenance	5,185 09
17. Street lighting appropriation	120 00
*18. General expense of highway dept.	2129 11
Libraries:	
19. Library appropriation	200 00
Patriotic Purposes:	
22. Memorial day appropriation	50 00
Recreation:	
24. Parks & playgrounds, clean'g town common	10 50
Public Service Enterprises:	
*27. Cemeteries	56 29
Unclassified:	
*29. Old Home Day appropriation	50 00
30. Paid S. C. Brackett as council at Concord on R. R. Station abandonment case	39 90
Ernest Ross, overtax	1 80

Interest:

*32. Paid on temporary loans	338 65
*33. Paid on long term notes	114 00
*35. Paid on principal on trust funds	71 52

**Outlay for New Construction and
Permanent Improvements:**

*36. State aid construction	1941 99
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Indebtedness:

44. Payments on temporary loans in anticipa- tion of taxes	9000 00
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Payments to Other Governmental Divisions:

50. Taxes paid to state	1440 00
51. Taxes paid to county	1082 30
53. Payments to school district	5457 88
Special poll tax 1924	2 00

Total	\$30,795 25
Cash on hand Feb. 1, 1927	1,749 12

\$32,544 37

* See details of payments

DETAIL STATEMENT OF PAYMENTS

Detail 1. Salaries:

Selectmen:

Fred P. Richardson	\$103 00
Ira R. Brown	136 00
John E. Dolliver	136 00
Clerk, Edward H. Schmidt	35 00
Treasurer, Walter B. Stewart	80 00
Tax Collector, E. George Warren	
(year 1926)	100 00
Tax Collector, E. George Warren	
(year 1925)	25 00
Auditor, Bernard Christopher	15 00
Overseer of Poor, Geo. W. Eastman	25 00
	\$655 00

Detail 2. Officers' Expenses:

Selectmen, cash paid out	\$67 38
Clerk, cash paid out	23 09
Treasurer, cash paid out	12 25
Collector, cash paid out	12 00
C. S. Eastman, supplies	32 83
Printing town reports (1925)	233 00
Bonds for town officers	29 50
Road Agents, expenses to Manchester	20 40
	\$430 45

Detail 3. Election and Registration:

Moderator, Frank E. Cummings	\$15 00
Harry B. Herrick, supervisor	40 00
Harry W. Holt, supervisor	40 00
Ervin E. Cummings	40 00
Geo. W. Hadley, ballot clerk	8 00

Chas. L. Perham, ballot clerk	8 00	
W. F. Herrick, ballot clerk	8 00	
	<hr/>	\$159 00

Detail 5. Expenses of Town Halls:

Citizen's Hall

Charles E. Cheever, janitor	\$64 98	
John E. Dolliver, shingling one side of roof and painting entire in- side of hall two coats	480 00	
Insurance	75 00	
W. S. Tarbell, supplies	6 25	
Lamp globes	4 50	
Wood	15 00	
A. W. Greeley, tuning piano	3 00	
George Leger, sawing wood	4 00	
C. O. Smith, Fuller floor brush	4 00	
John E. Dolliver, mending chairs	2 00	
	<hr/>	\$658 73

Town Hall

Walter B. Stewart, janitor	\$64 99	
W. S. Tarbell, supplies	11 60	
E. K. Warren, labor	2 60	
Chairs	150 00	
C. O. Smith, Fuller floor brush	4 00	
Frank Cummings, sawing wood	3 00	
Insurance	21 00	
Lamps, W. F. French	10 50	
George Leger, sawing wood	1 50	
	<hr/>	\$269 19

Detail 6. Police Department:

W. A. Nichols:		
Two election days	\$8 00	
Collecting dog licenses	23 00	
On Cram case	6 00	
	<hr/>	\$37 00

Detail 7. Fire Department:

E. K. Warren, services as fire warden, posting notices, etc.	\$15 00	
E. K. Warren, expenses, Barden pasture fire	7 00	
E. K. Warren, expenses, R. R. fire South Greenfield	35 40	
E. K. Warren, expenses, west of Lynde- boro Center fire	17 55	
	<hr/>	\$74 95

Detail 12. Vital Statistics:

E. H. Schmidt, recording births, deaths and marriages	\$5 40	
E. H. Schmidt, paid for returning births, deaths and marriages	5 50	
	<hr/>	\$10 90

Detail 14. State Aid Maintenance:

H. W. Holt, patrolman state road	\$1201 60	
State Highway Dept., for engineer'g	54 21	
Tar, oil and cold patch	825 00	
	<hr/>	\$2080 81

Detail 16. Town Maintenance:

Roy E. Burton, road agent	\$1628 44	
A. C. Mason, road agent	1374 03	
Elmer M. Gutterson, road agent	807 70	
Harry W. Holt, road agent	662 85	
W. H. Abbott, road agent	699 98	
F. A. Blanchard, cutting bushes	5 84	
Oliver Holt, posts for highway	6 25	
	<hr/>	\$5185 09

Detail 18. General Expense of Highway Dept.:

H. A. Cheever, pole for roller, setting tires, and sharpening drills	\$11 40
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Elmer M. Gutterson, drawing bridge plank	4 00
Good Roads Machinery Co., 4 steel road drags	105 84
F. P. Richardson, freight on road drags	5 32
Austin Western Road Machine Co., axle and nuts and front wheel and road machine blades	37 73
Walter S. Tarbell, bolts, nails and paint for railing	13 86
Harry W. Holt, putting away roller	1 25
E. K. Warren, labor mending lead pipe	1 25
W. H. Abbott, hanging gate	3 05
Watering troughs:	
C. B. Williamson	1 50
P. W. Putnam	1 50
F. E. Cummings	1 50
A. S. Botsford	1 50
Breaking Roads:	
Allie C. Mason, road agent for spring 1926 and part of W.	
H. Abbott's road	672 58
E. M. Gutterson, road ag't, spring '26	294 86
Roy E. Burton, road agt., spring '26	280.52
W. H. Abbott, road agent, spring '26	130 14
W. A. Nichols, road agent, spring '26	72 41
E. J. Blanchard, snow bill	2 33
John Spaulding, snow bill	7 43
Allie C. Mason, winter '26-'27	190 34
E. M. Gutterson, winter of '26-'27	67 18
W. H. Abbott, winter of '26-'27	111 91
Roy E. Burton, winter '26-'27	92 66
Dana Whittemore, snow bill	1 75
Arthur Todd, plowing state road	12 50
Harry W. Holt, plowing road	2 80
	<hr/> \$2129 11

Detail 27. Cemeteries:

Ira R. Brown, opening graves	8 00	
H .E. Emery, opening graves	33 00	
W. H. Clark, opening graves	14 00	
H. D. Cheever, making and record- deed	1 29	
	<hr/>	\$56 29

Detail 32. Interest on Temporary Loans:

Oliver Holt	\$338 65
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Detail 33. Interest on Long Term Notes:

Congregational Society	\$30 00	
Bessie Hill (E. A. Danforth Est.)	20 00	
Hildreth Charity fund	30 00	
John C. Richardson	10 00	
Susan E. Chenery	10 00	
Hannah J. Richardson	10 00	
Georgia A. Miller	4 00	
	<hr/>	\$114 00

Detail 35. Interest on Trust Funds:

Town literary fund	\$29 02	
Israel Cram fund	16 00	
Cemetery fund	26 50	
	<hr/>	\$71 52

**Detail 36. Outlay for New Construction
and Permanent Improvement:**

State aid construction		
Paid E. W. Dolliver, foreman	\$1941 99	
State highway dept., culverts, etc.	122 28	
	<hr/>	\$2064 27

DEMANDS AGAINST THE TOWN

Hildreth Charity fund	\$750 00
Town literary fund note	725 50
Congregational society note	750 00

Bessie Hill (E. A. Danforth) note	500 00
Israel Cram fund note	400 00
Susan E. Chenery note	250 00
Hannah J. Richardson note	250 00
John C. Richardson note	250 00
Georgia A. Miller note	100 00
E. Provo, cemetery fund note	500 00
Daniel Proctor, cemetery fund note	100 00
B. F. & W. E. Fiske, cemetery fund note	100 00
Mary Cram Pettengill, cemetery fund note	100 00
Due E. Geo. Warren, on completing collection	25 00
Unexpended bal., state road construction fund	66 52
Unexpended bal. state road repair fund	123 54
Bal. due school appropriation	1706 18
	<hr/>
	\$6696 74

SUMMARY

Available Means

Cash in treasury Feb. 1, 1927	\$1749 12	
Due from collector	807 31	
Due from state, state aid construction fund	33 26	
Due from state, state aid maintenance fund	82 36	
Due from state, bounties	7 40	
	<hr/>	\$2679 45
Town debt Feb. 1, 1926		\$6187 93
Town debt Feb. 1, 1927		4016 79
		<hr/>
Decrease in town debt		\$2171 14

FRED P. RICHARDSON,
 IRA R. BROWN,
 JOHN E. DOLLIVER,
 Selectmen of Lyndeborough.

Report of Town Treasurer

For the Year Ending Feb. 1, 1927

Cash on hand, Feb. 1, 1926	\$1519 34
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Received from:	
Souhegan Nat'l Bank, overpaid int.	35

State Treasurer:	
Insurance, railroad and sav. bank tax	967 67
Interest and dividend tax	48 13
State aid maintenance	2008 05
Forest fire account	27 91
Oliver Holt, temporary loans	7000 00

E. Geo. Warren:	
Taxes and int., 1925 acct.	149 75
Taxes and interest, 1926 acct.	19,951 14

Edward H. Schmidt:	
Auto fees	452 51
Dog licenses	253 10
Sale of two town histories	6 00
Primary fees	3 00
Sale of waste paper	1 00

Chas. E. Cheever, use of Citizen's hall	14 50
Chester C. Cheever, use of Citizen's hall	8 50
W. S. Tarbell, rent of armory	25 00
Wm. H. Abbott, grass at Citizen's hall	1 00
W. B. Stewart, use of town hall	26 25

Carrie E. Cheever:	
Sale of one town history	3 00
Bal. on history exchange	50

B. & M. Railroad, for fire fighting	35 40
Fred P. Richardson, one road drag	27 79
Ida H. Mason, unexpended bal., Old Home day appropriation	14 48
	<hr/>
	\$32,544 37
Less selectmen's orlders paid	30,795 25
	<hr/>
Cash on hand February 1, 1927	\$1749 12

Respectfully submitted,
WALTER B. STEWART,
Treasurer.

Report of Town Clerk

125 automobiles taxed	\$480 76
Less fees, 125 at 25c	31 25
<hr/>	
Paid to treasurer	\$449 51
67 male dogs licensed at \$2	\$134 00
6 male dogs licensed for $\frac{3}{4}$ yr. at \$2	9 00
24 female dogs licensed at \$5.00	120 00
2 female dogs licensed for $\frac{3}{4}$ yr. at \$5	7 50
3 female spayed dogs, licensed at \$2	6 00
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	\$276 50
Less fees, 102 at 20c	20 40
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	\$256 10

Respectfully submitted,
 EDWARD H. SCHMIDT,
 Town Clerk.

Report of Tax Collector

1925 List

Amt. due town Jan. 31, 1926	\$155 27
Less abatements:	
Esther Stearns	3 00
Charles Vern	3 00
Elizabeth Vern	3 00
	<hr/> 9 00

Amount paid town treasurer	\$146 27
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1926 List

Amount submitted collector for collection	\$20,483 03
Plus additional taxes	250 35

Total amount for collection	<hr/> \$20,733 38
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Less abatements:

Abbie K. Clark	2 00
Frank A. Blanchard	2 00
John Upton	2 00
C. H. Dunbar	2 00
M. E. McPherson	2 00
Esther Stearns	2 00
M. B. Richards	2 00
R. M. Boutwell	4 50
	<hr/> 18 50

	<hr/> \$20,714 88
Amount paid to treasurer	19,907 57

Amount due town Jan. 31, 1927	\$807 31
Amount of interest collected during 1926	\$47 05

Respectfully submitted,

E. GEORGE WARREN,

Tax Collector.

Report of Overseer of Poor

For Year Ending Jan. 1, 1927

No Town Charges.

County Charges:

Paid for aid furnished dependent soldier:

C. H. Dodge, for supplies	\$74 38	
Dr. S. Fraser, medical treatment	21 00	
Telephone	10	
		<hr/> \$95 48

John Corless:

Telephone, team and other exp.	\$10 35	
O. A. Wheeler, transportation	8 00	
		<hr/> \$18 35

Full amount	\$113 83
Received from County to pay same	\$113 83

Respectfully submitted,

G. W. EASTMAN,
Overseer of Poor.

Report of Road Agent

STATE ROAD MAINTENANCE ACCOUNT

H. W. Holt, 88 days at \$7	\$616 00
H. W. Holt, 1 day at \$3.50	3 50
H. W. Holt, dynamite, nails, etc.	3 90
C. E. Cheever, 15 days at \$3.50	52 50
A. F. Hutchinson, 26 days at \$3.50	91 00
M. Wright, 6 days at \$3.50	21 00
L. Putnam, 1 day at \$3.50	3 50
W. H. Abbot, 1 d., dynamite, etc.	6 50
W. D. Fletcher, truck $\frac{1}{2}$ day	6 00
W. O. Boutwell, car and labor	15 30
S. R. Boutwell, trucking tar	3 00
F. D. Cook Lumber Co., railing	100 00
O. Holt, 25 posts	6 25
A. F. Hutchins, car hire	1 00
J. Woodward, 151 loads gravel	15 10
C. Johnson, 59 loads gravel	5 90
Town of Wilton, 15 loads gravel	1 50
E. W. Dolliver, 23 loads gravel	2 30
H. A. Cheever, building drag	9 00
W. Dicey, 1 day	3 50
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Total maintenance	\$966 75

State Road Maintenance

Cost of Tar Cap:

H. W. Holt and crew, drawing gravel	\$179 80
V. Tuttle and crew, applying tar	55 05
State Acct., tar oil and tar patch	825 00
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Total cost	\$1059 85
Eng. and inspection	54 21

H. W. Holt and help, maintenance	966 75
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Total expenditure	\$2080 81
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H. W. HOLT,
Patrolman.

CONSTRUCTION WORK, E. W. DOLLIVER

Town of Wilton, 625 loads gravel at 10c	\$62 50
Roy Burton, 190 loads gravel at 8c	15 20
L. N. Lowe, 15 loads gravel at 8c	1 20
W. H. Abbott, sharpening tools	10 00
Draper Bros., dynamite work at bank	15 84

Cost of material etc.	\$104 74
Cost of work and trucks	1837 25

Cost of construction	\$1941 99
State's bill, surveying and 2 culverts	140 00

Total cost of road construction	\$2081 99
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I have examined the accounts of Mr. E. W. Dolliver
and find them correct in all necessary particulars.

BERNARD CHRISTOPHER,
Auditor.

REPORT OF HARRY W. HOLT

Forrest Road

Harry W. Holt and team, 20¼ days at \$7.25	\$146 81
W. D. Fletcher and team 22½ days at \$7	157 50
C. E. Cheever, 42¼ days at \$3.50	147 88
R. Eastman, 6½ days at \$3.50	22 75
H. Eastman, 2 days	7 00
M. Wright, 4 days	14 00

A. F. Hutchins, 16 days	56 00
A. S. Botsford, 5 days	17 50
Oliver Holt, 125 posts at 25c	31 25
F. D. Cook Lumber Co., 992 ft. railing	49 60
C. Johnson, 37 loads gravel at 8c	2 96
G A. Buck, 65 loads gravel	5 20
Salisbury, 41 loads gravel	3 28
D. Match Co. 14 loads gravel	1 12
	<hr/>
	\$662 85

I have examined the accounts of Mr. Harry Holt and find them correct in all necessary particulars.

BERNARD CHRISTOPHER,

Auditor.

REPORT OF ROY E. BURTON, ROAD AGENT

Roy Burton, 87 days, $\frac{1}{2}$ hr., rate per day \$7.25	\$631 15
John Spalding 42 days, 8 hrs, rate per da. \$7	300 24
W. S. Rendle, 8 days, rate per day \$7	56 00
C. W. Nelson, 7 days, rate per day \$7	49 00
Frank Dudley, 68 days, 7 hrs., rate per da. \$3.50	240 73
Everett Dougless, 31 days, $5\frac{1}{2}$ hrs., at \$3.50	110 65
Harry Eastman, 24 days at \$3.50	84 00
R. Hawkins, $22\frac{1}{2}$ days at \$3.50	78 75
W. H. Abbott, 1 day, 7 hrs., at \$5.50	9 77
H. E. Draper, 1 day, 7 hrs., at \$3.50	6 23
R. E. Burton, bolts, post and spikes	6 10
Ed Putnam, 342 loads of gravel at 8c load	27 36
Mrs. F. A. Winn, 100 loads of gravel at 8c	8 00
R. E. Burton, 79 loads gravel at 8c	6 32
G. A. Buck, 51 loads of gravel at 8c	4 08
F. W. Clark, dynamite and fuze	3 20
Fred Holt, 80 loads of gravel at 8c	6 40
Fred Kent, 1 hr. at \$3.50	39
	<hr/>
	\$1628 37

I have examined the accounts of Mr. Burton and find them correct in all necessary particulars.

BERNARD CHRISTOPHER,
Auditor.

REPORT OF W. H. ABBOTT, ROAD AGENT

73 days at \$5.50	\$401 50
65 hours at 61c	39 65
5 days at \$3.75	18 75
F. P. Richardson	
8 days at \$7.00 (with team)	56 00
3 days at \$3.50	10 50
4 hours at 39c	1 56
2 days at \$3.50 (team)	7 00
4 hours at 39c (team)	1 56
W. H. Clark, 1 hr. with team at 78c	.78
Elmer Gutterson (with team) 2 days at \$7	14 00
Allie Mason (with team) 1 day at \$7	7 00
R. C. Carkin, 2 days at \$3.50	7 00
Elton Curtis, 4 days at \$3.50	14 00
George Douglas	
6 days at \$3.50	21 00
5 hours at 39c	1 95
Ernest Howe, 2 days at \$3.50	7 00
Everett Douglas, 1 day at \$3.50	3 50
Bernard Mason, 1 day at \$3.50	3 50
A. F. Hutchins	
10 days at \$3.50	35 00
15 hours at 39c	5 85
Lawrence Putnam	
9 days at \$3.50	31 50
14 hours at 39c	5 46
P. W. Putnam, gravel, 20 1-horse loads at 8c	1 60
Edw. Putnam, gravel, 40 1-horse loads at 8c	3 20
W. J. Stephenson, gravel, 14 1-horse loads at 8c	1 12
	<hr/>
	\$699 98

I have examined the accounts of Mr. W. H. Abbott
and find them correct in all necessary particulars.

BERNARD CHRISTOPHER,

Auditor.

REPORT OF E. M. GUTTERSON, ROAD AGENT

E. M. Gutterson, with team, 32 days, 2½ hrs. at \$7.25	\$234 02
E. M. Gutterson, with team, 1 day, 6 hrs., at \$7	11 68
J. R. Holt, with team, 4 das., 2½ hrs., at \$7	29 95
E. M. Gutterson, with truck, 17½ das. at \$12	210 00
J. R. Holt, labor, ½ day at \$3.50	1 75
E. L. Curtis, labor, 4½ days at \$3.50	15 75
C. E. Gutterson, labor, 14 days, 2½ hrs., at \$3.50	49 98
E. C. Howe, labor, 33 days, 2½ hrs., at \$3.50	116 48
E. M. Gutterson, labor, 6½ days, 6 hrs. at \$3.75	26 87
I. R. Brown, labor, 17 hrs., 6 days, at \$3.50	61 85
Leo Fournier, labor, 7 days, 2½ hrs., at \$3.50	25 48
R. Salisbury, labor, 3 days at \$3.50	10 50
F. H. Tarbell, labor, 1 day, 6 hrs., at \$3.50	5 84
C. B. Williamson, dynamite and fuse	3 00
C. T. Thompson, 8 loads of gravel at 10c	80
W. W. Howard, 25 loads of gravel at 15c ?	3 75
	<hr/>
	\$807 70

I have examined the accounts of Mr. Gutterson and
find them correct in all necessary particulars.

BERNARD CHRISTOPHER,

Auditor.

REPORT OF ROAD AGENT A. C. MASON

A. C. Mason, 56 days at \$7.25 per day	\$406 00
A. C. Mason, 10 days at \$3.75 per day	37 50
F. P. Richardson, 38 days at \$7 per day	266 00
Bernard Mason, 61 days at \$3.50 per day	213 50

Ray Bishop, 37½ days at \$3.50 per day	131 25
Geo. Douglass, 25 days at \$3.50 per day	87 50
Frank Stearns, 3 days at \$3.50 per day	10 50
Roland Mason, 45½ days at \$3.50 per day	159 25
Prentiss Nye, 2 days at \$3.50 per day	7 00
F. P. Richardson, for use of road drag, 2 days at 25c per day	50
Bought one road drag	27 79
W. S. Tarbell, 1 qt. oil and 1 can Snowflake	70
D. Whiting & Sons, road machine pole	1 10
P. F. Sullivan, labor on road machine pole	2 60
H. A. Cheever, repairs on road machine	7 00

\$1358 19

Gravel:

Chas. Smith, 4 loads gravel at 8c.	\$ 32
Geo. Douglass, 48 loads gravel at 8c	3 84
E. E. Rogers, 12 loads gravel at 8c	96
F. E. Cummings, 29 loads gravel at 8c	2 32
Geo. Wentworth, 29 loads gravel at 8c	2 32
F. P. Richardson, 11 loads gravel at 8c	88
W. S. Hadley, 4 loads gravel at 8c	32
Jennie Converse, 26 loads gravel at 8c	2 08
Mrs. H. H. Joslin, 35 loads gravel at 8c	2 80

\$15 84

\$1374 03

I have examined the accounts of Mr. Mason and find them correct in all necessary particulars.

BERNARD CHRISTOPHER,

Auditor.

Report of Cemetery Trustees

For the Year Ending January 31, 1927

Bal. in trustees' hands, Jan. 31, 1926	\$38 42
Int. from cemetery funds to Jan. 31, 1927	61 13
	<hr/>
	\$99 55

Paid:

W. H. Clark, care Center cemetery	\$10 00
H. E. Emery, care South cemetery	66 35
H. E. Emery, care No. 5 cemetery	2 00
H. R. Chase, care No. 6 cemetery	6 00
Ira R. Brown, care No. 7 cemetery	3 00
John P. Proctor, care North cemetery	6 00
H. E. Emery, care No. 9 cemetery	1 70
	<hr/>
	\$95 05
	<hr/>
Bal. in trustees' hands Jan. 31, 1927	\$4 50

Respectfully submitted,

HARLAN E. EMERY,

Treasurer of Trustees.

Report of Trustees of Trust Fund

For the Year Ending Jan. 31, 1927

	Princ.	Interest
Town literary fund, town note	\$725 50	\$29 02
Israel Cram fund, town note	400 00	16 00
(Int. paid to School Dist. Treas.)		
E. Provo fund, town note	500 00	17 50
Daniel Proctor fund, town note	100 00	3 00
B. F. & W. E. Fiske fund, town fund	100 00	3 00
Mary Cram Pettengill fund, town note	100 00	3 00
Jos. A. Tarbell fund, Liberty bond	50 00	2 13
Clintie M. Duncklee fund, Lib. bond	100 00	4 25
Belle L. Boutwell fund, Lib. bond	100 00	4 25
Frank E. Cummings fund, Lib. bond	100 00	4 25
Bradford & Emery fund, Lib. bond	150 00	6 38
Jennie Rose fund, Savings Dept.		
Souhegan National Bank	100 00	4 00
Edgar A. Danforth fund, Savings		
Dept. Souhegan Nat'l. Bank	100 00	4 00
William H. Bowen fund, Savings Dept.		
Souhegan National Bank	100 00	2 76
Potter & Emery fund, Savings Dept.		
Souhegan National Bank	100 00	1 33
Mrs. E. B. Barrow fund, Savings Dept.		
Souhegan National Bank	50 00	34
Bal. from buying above bonds in Sav.		
ings Dept. of Souhegan Nat'l Bank	22 94	94
(Int. paid to Cemetery Trustees)		
Belle L. Boutwell fund, Lib. bond	200 00	8 50
Amt. in Savings Dept. Souhegan		
National Bank	22 71	90
(Int. paid to Trustees of Tarbell Library		
for the purchase of books.)		

Respectfully submitted,

ELBERT BARROW,
HARLAN E EMERY,
JOHN E. DOLLIVER.

Old Home Day Report

Dr.

Received from town treasurer	\$50 00
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Cr.

C. H. Tarbell, printing invitations	\$2 50	
J. P. Melzer, printing posters	2 50	
Coffee and sugar	1 40	
Two baseballs	4 00	
Two rubber balls	1 18	
Postage	4 00	
Drinking cups	1 25	
Cream	1 20	
Crepe paper	1 34	
Telephone	40	
Speaker	15 00	
Money for children's treasure hunt	75	
	\$35 52	

Paid Town Treasurer	\$14 48
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MRS. IDA H. MASON.

Report of Auditors

This is to certify that I have examined the reports of Selectmen, Town Treasurer, Tax Collector, Town Clerk, Town Treasurer, Trustees of Public Library, Treasurer of Cemetery Trustees, Chairman of Old Home Day Committee and report of Fire Warden. I find them correctly cast and properly vouched.

BERNARD CHRISTOPHER,

Auditor.

Lyndeborough Public Library

REPORT OF THE TREASURER

For the Year Ending Jan. 31, 1927

Receipts

Balance on hand	\$49 25	
Received from town	200 00	
Received from Improvement Society	50 00	
Received from fines	9 16	
Received from grass	2 00	
Received from apples	1 00	
Received from Trust Funds	9 40	
		<hr/>
		\$320 81

Payments

Maud M. Eastman, librarian	\$80 00	
W. Graham, care of lawn	21 00	
Cost of fire wood	27 10	
Sub. to Literary Digest	4 00	
Sub. to Granite Monthly	2 00	
Fuller Brush Co., dry mop	2 75	
E. G. Warren, varnish and labor	8 60	
Mrs. Carlin, cleaning library	3 00	
Library book pockets	2 00	
H. D. Cheever, insurance	20 94	
Lucy D. Putnam, bal. on lamp	4 35	
Books	75 47	
Postage and supplies	3 67	
		<hr/>
		\$254 88
Bal. on hand Jan. 31, 1927		\$65 93

Respectfully submitted,
K. FRANCES PUTNAM,
Treasurer.

LIBRARIAN'S REPORT

Circulation for the year	1141
Fiction	703
Juvenile	213
Educational	225

The past year has been a good one in many ways. A coat of varnish on the floor was a great improvement, although some places were so worn that it didn't stay long. Possibly a thicker rug at the door might keep a little more water out.

A new Aladdin hanging lamp in the reading room, given by Miss Alice Kimball, and one for the desk, partly given by summer guests, added much to the attractiveness, besides giving much more light.

A new dust mop added to the pleasure of cleaning, but the ceilings and walls need attention, also the outside door and window sash should be done over.

We have received twenty-five books from the Improvement Society, six from Gertrude Shepherd, one from Miss Alice Kimball, one from G. W. Eastman, one from H. H. Metcalf, one from the state; and 15 from the Hanover Library.

In the reading room we have the Youth's Companion given by Edith Dollver, American Magazine and Ladies' Home Journal by Mrs. W. A. Hatt, The Watchman-Examiner by Clintie Emery, Dearborn Independent by Henry Ford, Geographic by the Improvement Society, Christian Leader by M. M. Eastman, Woman Citizen by Mrs. Charles Whiting, Motive by Board of Health, Farm Bureau Bulletin, St. Nicholas by Charles Whiting and The Literary Digest, Granite Monthly and Compton's Picture Paper by the town.

Four years of the Geographic have been sent away to be bound and 12 books sent for but not received.

MAUDE M. EASTMAN,
Librarian.

BOOKS ADDED DURING THE YEAR

-
- Aldrich, B. S. Mother Mason
 Aldrich, B. S. The Rim of the Prairie
 Bindloss, H. Prairie Gold
 Bower, B. M. Black Thunder
 Burroughs, E. R. The Beasts of Tarzan
 Bassett, S. W. The Wall Between
 The Harbor Road
 Byrne, D. Hangman's House
 Bailey, T. The Blue Window
 Buchan, J. Three Hostages
 Barton, Bruce. The Man Nobody Knows
 Connor, R. Treading the Wine Press
 Curwood, J. O. The Black Hunter
 Dell, E. A Man Under Authority
 Deland, M. The Keys
 Ferber, E. The Show Boat
 Grey, Z. The Vanishing American
 Hough, E. The Ship of Souls
 Hutchinson, A. S. M. One Increasing Purpose
 Kyne, P. B. The Understanding Heart
 Lea, F. H. Dream-maker Man
 Lincoln, J. C. The Big Mogul
 Morrow, H. W. We Must March
 Marsh, G. Men Marooned
 Marshall, E. Child of the Wild
 Macy, J. Story of the World's Literature
 Norric, K. Hildegarde
 Oppenheim, E. P. Inevitable Millionaires
 Ostenso, M. Wild Geese
 Pedlar, M. Red Ashes
 Parrish, A. The Perennial Bachelor
 Poole, E. The Hunter's Moon
 Raine, W. MacL. Troubled Waters
 Richmond, G. S. Cherry Square
 Smith, H. L. Pollyanna's Jewels

- Tarkington, B. Women
 Terhune, A. P. The Runaway Bag
 Thompson, S. Hounds of Spring
 Wren, P. C. Beau Geste
 Widdemer, M. Gallant Lady

JUVENILE

- Ames, J. B. The Mounted Troop
 Babcock, B. Little Abe Lincoln
 Bartlett, A. C. Spunk, Leader of the Dog Team
 Burgess, T. The Christmas Reindeer
 Bianco, M. W. The Apple Tree
 Bridges, T. C. Young Folks' Book of Invention
 Holland, R. S. The Rider in the Green Mask
 Hertzman, A. M. When I Was a Girl in Sweden
 Judson, C. I. Mary Jane's Kindergarten
 Phillips, M. G. Honey-Bees and Fairy Dust
 Shaw, A. H. The Story of a Pioneer
 Scudder, H. E. The Children's Book
 White, A. R. Polite Society at Home and Abroad

Report of School District

FINANCIAL REPORT OF SCHOOL BOARD

For Fiscal Year Ending July 1, 1926

CURRENT REVENUE

Amount on hand July 1, 1924	\$393 19
Amount assessed for support of schools (\$5)	3355 88
Amount assessed for salaries of ditrict officer and truant officer	200 00
Amount assessed for supt.'s excess salary	200 00
Amount assessed for high chool tuition	800 00
Amount assessed for state-wide supervision (\$2)	188 00
Amount assessed for other expenses of ad- ministration	75 00
Amount assessed for new equipment	150 00
Amount received from interest on trust funds	45 02
Amount received from elementary school tuition	198 00
Amount received from state equalization fund)	1859 12
Amount received from dog tax	189 00
Amount received from returned check	3 55
Total revenue for current expenses	\$7656 76

SUMMARY OF CURRENT EXPENDITURES

Administration:

Salaries of district officers including treasurer	\$160 00
Superintendent's excess salary	212 12
Truant officer and school census	15 00
Other expenses of administration	125 16

Instruction:

Teachers' salaries	3960 00
Text books	146 26
Scholars' supplies	80 45

Flags and appurtenances	23 80
Other expenses of instruction	26 51

Operation and Maintenance of

School Plant:

Janitor service	119 50
Fuel	285 75
Janitors' supplies	36 48
Minor repairs and expenses	140 79

Auxiliary Agencies:

Medical inspection	43 50
Transportation of pupils	452 00
High school tuition	658 51
Elementary school tuition	70 00

**Outlay for Construction
and Equipment:**

New equipment	117 32
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Other Charges:

Tax for state-wide supervision (\$2 per capita)	188 00
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	\$6861 15
Cash on hand July 1, 1925	\$795 61

ITEMIZED EXPENDITURES

Administration:

Salaries of District Officers

E. E. Cummings	\$40 00	
J. P. Proctor	40 00	
M. M. Eastman	55 00	
R. P. Bishop	25 00	
	<hr/>	\$160 00

Superintendent's Excess Salary

A. B. Eaton, treas. supervisory union No. 63	\$212 12
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Truant Officer and School Census

M. M. Eastman	\$10 00	
E. W. Dolliver	5 00	
	<hr/>	\$15 00

Expenses of Administration

A. B. Eaton, treas., office exp. of Supt.	87 50	
M. M. Eastman, postage	1 62	
E. E. Cummings, trip to Greenville		
and postage	6 08	
V. S. Ames, postage, tel., printing, etc.	16 16	
H. E. Emery, auditing	2 00	
W. B. Stewart, clerk	2 00	
R. P. Bishop, postage	2 24	
E. C. Eastman, vouchers and warrants	7 56	
	<hr/>	\$125 16

Instruction:

E. Childs	\$900 00	
A. M. Curtis	756 00	
F. B. Kidder	828 00	
A. C. Herrick	828 00	
H. M. Stone	648 00	
	<hr/>	\$3960 00

Text Books:

School Dist. of Greenville	\$10 82	
Standard Book Co.	20 22	
E. E. Babb & Co.	44 83	
D. Appleton & Co.	7 10	
Houghton Mifflin Co.	25 23	
The Arlo Pub. Co.	2 72	
World Book Co.	3 66	
J. L. Hammett Co.	20	
Silver Burdett Co.	4 51	
Rand McNally & Co.	10 20	
L. W. Singer Co.	13 92	
J. C. Winston Co.	2 85	
	<hr/>	\$146 26

Scholars' Supplies:

World Book Co.	\$9 34	
Cho-Seco Ink Pellet Co.	1 80	
Milton Bradley Co.	2 66	
J. L. Hammett Co.	22 21	
Ryan and Buker	21 88	
Harry Houston	98	
Public School Pub. Co.	3 24	
E. E. Babb & Co.	18 34	
	<hr/>	\$80 45

Flags and Appurtenances:

H. A. Wales, 3 flags (wool)	\$23 80
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Other Expenses of Instruction:

J. L. Hammett Co.	\$1 31	
Current Events	10 15	
World Book Co.	1 30	
F. A. Owen Pub. Co.	1 50	
Public School Pub. Co.	2 48	
V. S. Ames	3 02	
Martin Diploma Co.	6 75	
	<hr/>	\$26 51

Operation and Maintenance of School Plant:**Janitor Service**

A. M. Curtis	\$18 00	
F. B. Kidder	12 50	
J. P. Proctor	17 00	
A. C. Herrick	18 00	
H. M. Stone	18 00	
G. Christopher	36 00	
	<hr/>	\$119 50

Fuel:

J. P. Proctor	\$62 50	
I. R. Brown	46 50	
F. P. Richardson	90 00	
C. B. Williamson	5 25	
E. E. Cummings	1 50	
G. Legere	10 50	
Oliver Holt	59 50	
I. B. Curtis	8 00	
G. Christopher	2 00	
	<hr/>	\$285 75

Janitors' Supplies:

Harold Copp, 7 brooms	\$5 25	
Ryan & Buker	8 30	
J. L. Hammett Co.	6 00	
V. S. Ames	3 68	
E. E. Babb & Co.	2 11	
L. M. Glover Co.	10 16	
W. S. Tarbell	98	
	<hr/>	\$36 48

Minor Repairs and Expenses:

P. H. McFadden	\$5 00	
H. H. Barber Co., 8 sunlite shades	20 00	
J. E. Dolliver, painting So. school inside	30 00	
W. S. Tarbell	8 66	
W. E. Foster	28 10	

A. W. Carkin, cleaning So. School		
twice	9 00	
J. P. Proctor	29 00	
G. Christopher, square glass	15	
C. W. Bishop, cleaning Center school	6 00	
I. R. Brown	1 38	
E. E. Cummings	1 50	
Oliver Holt	2 00	
	<hr/>	\$140 79

Auxiliary Agencies:

Medical Inspection

G. W. Hatch, examining 87 pupils	\$43 50
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Transportation of Pupils

G. W. Eastman	\$360 00	
School Dist. of Greenfield	92 00	
	<hr/>	\$452 00

High School and Academy Tuition

School Dist. of Milford, four pupils	\$319 76	
School Dist. of Wilton, five pupils	338 75	
	<hr/>	\$658 51

Elementary School Tuition

School Dist. of Greenfield, 2 pupils	\$70 00
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Outlay for Construction and Equipment:

New Equipment

W. E. Foster	\$67 00	
E. E. Babb & Co.	20 20	
J. L. Hammett Co.	30 12	
	<hr/>	\$117 32

Other Charges:

Tax for state-wide supervision,		
\$2 per pupil		\$188 00

Respectfully submitted,

MAUDE M. EASTMAN,

Secretary.

BUDGET FOR 1927-1928.

Estimated expenditures for the school year from July 1, 1927, to June 30, 1928, and recommendation of sums to be assessed for the support of schools, including statutory requirements.

ESTIMATED EXPENDITURES

Teachers' salaries, including music supervisor	\$4400 00
Text books	100 00
Scholars' supplies	100 00
Flags and appurtenances	10 00
Other expenses of instruction	30 00
Janitor service	126 00
Fuel	265 00
Janitors' supplies	35 00
Minor repairs and expenses	125 00
Medical inspection	50 00
Transportation of pupils	450 00
Elementary tuitions	72 00
Total estimated cost of maintaining schools	\$5763 00

ESTIMATED REVENUE

State aid	\$783 50
Elementary tuitions	180 00
Dog licenses	100 00
Trust fund income	45 00
Estimated balance, July 1, 1927	500 00
	\$1608 50
Sum recommended to be raised by taxation	\$4154 50

(A tax of \$.005 on the equalized valuation is necessary to qualify for state aid, \$4093.40.)

**Additional Sums Recommended to be Raised
by Taxation**

For salaries of district officers	\$185 00
For superintendent's excess salary	215 00
For truant officer and school census	15 00
For expenses of administration	125 00
For new equipment	25 00
For extraordinary repairs	200 00
For per capita tax (statutory)	164 00
For high school tuitions (statutory)	1300 00
	<hr/>
	\$2229 00
	<hr/>
Total sum recommended to be raised by taxation	\$6383 50

ERWIN E. CUMMINGS,
MAUDE M. EASTMAN,
JOHN P. PROCTOR,
School Board.

REPORT OF SCHOOL DISTRICT TREASURER

For Year Ending June 30, 1926

Dr.

Cash on hand, July 1, 1925	\$393 19	
Cash received from:		
Town treasurer	5157 88	
New Boston School Dist., tuition	18 00	
Mont Vernon School Dist., tuition	180 00	
Trustees of trust funds	45 02	
State equalization fund	1859 12	
Refund check D. Appleton & Co.	3 55	
	<hr/>	\$7656 76

Cr.

Paid orders of school board	\$6861 15	
Cash on hand June 30, 1926	795 61	
	<hr/>	\$7656 76

Respectfully submitted,

RAY P. BISHOP,
Treasurer of School Board.

This certifies that I have examined the foregoing report of the Treasurer of the Schol District and find the same correctly cast and properly vouched.

HARLAN E. EMERY,
Auditor.

SUPERINTENDENT'S REPORT

To the School Board and Citizens of Lyndeboro:

I submit my fourth annual report as Superintendent of Schools.

School Organization

There have been two changes in the corps of teachers since my last report. Miss Evelyn McEwen is now teaching at the South Lyndeboro School, and Miss Olga Henrickson at Perham Corner. Miss McEwen had had four years teaching experience and four summer sessions at Plymouth Normal School. Miss Henrickson is a graduate of Keene Normal School and had had one year experience. By special vote of the district provision was made for a music teacher and Miss Blanche Bowden was secured, a graduate of the New England Conservatory of Music. All of the schools appear to be doing unusually good work this year.

The enrollment for the school year 1925-26 was practically the same as the previous year but the enrollment so far this year is only 64. The per cent of attendance is about one per cent lower than last year and is nearly two per cent under the state average. Attendance so far is much improved. I must call special attention to the amount of tardiness. During 1925-26, with an average membership of 69, there were 231 cases of tardiness. Perham Corner School was the only one showing a creditable record. During the first sixteen weeks of this year, with an average membership of 62, there were 74 cases of tardiness, Perham Corner still having the best record. Some more drastic measures will have to be taken to reduce this tardiness, and I ask the co-operation of all parents to this end.

Supervision

The statistical report following shows 96 supervis-

ory visits made during the year as compared with 95 the previous year. Not all of the supervisory work is done in actual school room visits but considerable is done by means of standard tests. The results of a series of standard tests and remedial teaching in language errors carried on last year illustrates what we are trying to do by this means. The test was given in October 1925 to all fourth grade children. Specific suggestions were given the teachers for remedial teaching and the test repeated in December. After another period of remedial teaching, a test was given in March and again in May. Following the summer vacation and a period without specific instruction on these particular errors, the test was given again in November 1926. The table below shows the percentage of all the fourth grade children in the district who scored A, B, C, D, and E. In each test the gain was steady throughout the period of teaching and was permanent as indicated by the test given six months later.

Language Error Tests—Fourth Grade 1925-1926

Percent scoring	A	B	C	D	E
October 1925	27	21	26	17	9
December 1925	40	28	20	11	1
March 1926	59	25	10	5	1
May 1926	71	20	7	2	0
November 1926	73	19	5	3	0

Medical Inspection

The usual medical inspection was made in November by Dr. Hinds of Milford with the following results:

Number of pupils examined	61
Defective teeth	34
Enlarged tonsils	25
Defective vision	5
Defective hearing	1
Anaemia	1
Cardiac Disease	8

Enlarged Glands	4
Unvaccinated without proper excuse	5

School Attendance

The purpose of the revision of the School Laws in 1919 was to equalize school opportunities. School attendance is only one aspect of this problem but it is an important one. Schools are required to be open at least 36 weeks each year and in the school year 1925-'26 no school in the state fell short of this requirement. However, the actual time schools were in session in the 252 cities and towns varied from 328 to 368 half days. Schools were in session 351 or more half days in 48 cities and towns, but 16 of these have 37 or 38 weeks instead of 36. At the other extreme were 40 towns with from 328 to 340 half days. The remaining 164 towns varied from 341 to 350 half days of school out of a possible 360. The six towns in this Supervisory Union were in this middle group. The average in Lyndeboro was 345.

I proposed to the teachers at the opening of schools last fall that all days lost on account of sickness, weather conditions, etc., during this school year should be made up so that we might be sure of at least 350 half days actually in session. In many cases we hope to exceed that number. Some School Boards are now making contracts with their teachers calling for 360 half days with allowance for Teachers' Institutes only. This is one way to increase school opportunities without increasing the cost.

Character Education

This section is based on a Chapter in the biennial report of the State Board of Education, just published.

We have read and heard much discussion in the past few years on the prevalence of lawlessness and immorality. This has always been so, for every generation believes that young people are more thoughtless

and less law abiding than formerly. So called "crime waves" have swept our country from time to time but there is nothing to indicate that they affected the young people in any greater proportion than adults. On the other hand it is a matter of record that the number of misdemeanors and petty infractions of the law by children has decreased year by year. Exact comparison is difficult but I am convinced that, if we could make an accurate comparison of the children of today and those of say fifty or one hundred years ago as to their behavior in school, on the street, or elsewhere, such comparison would be very favorable to the present generation.

Professor Bagley of Columbia University has attempted to determine the relative standing of the states of the Union as to morality and has reported the following tests:

1. He finds that in the list of 48 states New Hampshire stands second (being surpassed only by Vermont) in having the smallest proportion of its population committed to the federal penitentiaries.

2. New Hampshire stands first in the list in having the smallest proportion of its resident population committed to state prisons.

3. New Hampshire stands first in the list in having the smallest ratio of homicides to the population.

4. New Hampshire stands third in the list (being surpassed only by New York and Nevada) in having the smallest proportion of drafted soldiers free from social diseases at the time of registration. Many other comparisons might be suggested but so far as I know have not been accurately investigated.

Some people, disturbed by what they believe to be an unusual laxity in morals, have insisted that the remedy lies in the introduction of religion in schools. There has never been a law in New Hampshire requiring instruction in religion or the use of the Bible in

the schools. But by common custom some part of the school day in practically every school in the state has been devoted to exercises of a devotional character, including the use of the great psalms and prayers and daily reading from the Bible. There is no doubt that these exercises are valuable in the development of character and they should be continued as one of the means by which the schools can encourage good behavior, but we must always guard against the use of any material that favors any one religious belief or creed above another.

As a matter of fact an increasing amount of attention is given in our public schools to definite instruction in the civic and personal virtues. Many outlines have been prepared and used for this purpose, and a new and more comprehensive program in character education has just been prepared by a committee of experienced public school teachers in this state, which is about to be placed in the hands of the teachers.

However effectively the principles of character may be imparted by direct instruction, we recognize that much, if not more, depends upon the children's conscious or unconscious imitation of parents, teachers, and associates. In the selection of teachers high moral character is a prime consideration. No teacher can be certified to teach in New Hampshire until her character is vouched for by dependable people, and her certificate may be cancelled at any time for immorality.

"Character depends upon ideals, but its expression is shown by daily reactions and habits. Our schools inculcate character by daily routine and effective administration, by insistence on regular and punctual attendance, upon diligence and an attitude of respect, by arithmetic and history, and organized play in which the teachers and pupils work together."

Finances

Certain changes in the estimated amount of re-

ceipts and expenditures for the fiscal year beginning next July need explanation. The estimate for teachers' salaries is larger than last year, because it includes the salary of the music teacher, and because last year's estimate of \$4100 was about \$150 too small. The estimate, for new equipment has been reduced.

There are about ten children to complete the eighth grade next June and most of them will attend high school. There are nine pupils now attending high school, only one of whom will graduate. This accounts for the large increase in the amount estimated for high school tuitions.

The great reduction in the amount of state aid is due to two causes. The equalized valuation established by the State Tax Commission was \$671,175 for 1925-1926. For 1927-1928 it is \$818,680,—an increase of \$147,505. Since the amount of the five dollar tax is determined by these figures there is an increase of \$738.53 in the amount the district must raise in order to qualify for state aid, which automatically reduces the amount of state aid by the same figure.

The other reason for the reduction in state aid is that the State Board of Education does not approve of maintaining the Centre School with only four pupils. It costs at least \$900 to maintain this school but the State Board has allowed only the amount that they would have allowed if these pupils had been transported to the South School during the fall and spring and taught by a cadet teacher at the Centre School during the winter term—a total of about \$430.

In closing I wish to express appreciation of the loyal co-operation and support of the teachers, members of the School Board, and citizens.

Respectfully submitted,

VERNON S. AMES,

Superintendent.

Wilton, N. H., February 11, 1927.

**STATISTICS FOR SCHOOL YEAR ENDING
JUNE 30, 1926**

Census: No. boys 5-16, 40; Girls 40; Total 80.

Attending School: Boys, 38; Girls, 36; Total, 74.

Enrollment By Grades

School	1	2	3	4	5	6	7	8	Tot.
South	6	1	3	3	6	5	2	0	26
Centre	0	0	1	2	1	1	1	1	7
North	2	2	0	4	0	0	2	2	12
Johnson Corner	2	3	3	0	3	1	1	2	15
Perham Corner	1	2	1	2	3	2	1	2	14
									74

Attendance

	Tardinesses per pupil	Av. Membership	Av. Attendance	% Attendance	Total Tardinesses
South	23.54	21.54	91.1	103	3.96
Centre	5.82	5.63	96.7	26	3.71
North	11.62	10.14	87.3	41	3.42
Johnson Corn.	14.17	13.34	94.1	60	4.00
Perham Corner	14.00	13.54	96.7	1	.07
	69.15	64.19	92.82	231	3.12
Average for state '25-'26			94.63		1.18

Visits:

By School Board Members	11
By Superintendent	96
By Citizens	204

Statistics for First 16 Weeks of 1926-1927

Census: No. boys 5-16, 33; Girls, 38; Total, 71.

Attending School: Boys, 32; Girls, 32; Total, 64.

Enrollment by Grades									
School	1	2	3	4	5	6	7	8	Tot.
South	4	5	0	2	3	0	4	7	25
Centre	0	0	0	1	0	1	1	1	4
North	2	1	2	0	3	0	0	2	10
Johnson Corner	1	2	3	2	0	3	1	1	13
Perham Corner	1	1	2	1	3	2	1	1	12
									64

Attendance

	Av. Membership	Av. Attendance	% Attendance	Total Tardinesses
South	23.98	23.04	96.08	51
Centre	4.10	4.01	97.80	7
North	8.94	8.56	95.75	3
Johnson Corner	13.00	12.72	97.85	9
Perham Corner	12.00	11.69	97.42	4

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ROLL OF PERFECT ATTENDANCE

Three Terms: Roy E. Rebidue, Elma Holt, Lura Holt, Carroll Hutchinson, Ray Hutchinson.

Two Terms: Guy Holt, Edward Russell, Geraldine Perham, Eleanor Parson.

One Term: Arthur Reynolds, Madeline Botsford, Lois Foote, George Christopher, Evelyn Howe, Grace Parson, Chester Parson, Edward Warren, Grace Holt, Phyllis Perham, Ellen Holt.

VITAL STATISTICS

BIRTHS

(Births Registered in the Town of Lyndeborough; Year Ending December 31, 1926.)

Date, Name of Child, Name of Father and Maiden Name of Mother
Feb. 25. William Oliver Holt. Oliver Holt. Mary E. Meshicorsky.
June 19. Richard Walter Cheever. Charles E. Cheever. Florence Hanson.
July 29. Prentiss Carlton Nye Jr. Prentiss C. Nye. Helen Warren.
Aug. 1. Robert Irving Barnes, Jr. Robert I. Barnes. Lillian E. MacLennan.
Sept. 21. Anna Louise Carkin. Robert Carkin. Beulah H. Goodale.
Oct. 11. Annie May Stearns. Alfred J. Stearns. Elsie N. Wood.
Nov. 17. Arthur Stanley Botsford. Arthur S. Botsford. Edna N. Sanborn.
Nov. 19. Virginia Louise Dicey. William H. Dicey. Christine A. Carkin.

MARRIAGES

(Marriages Registered in Town of Lyndeborough; Year Ending December 31, 1926)

Date, Place, Names of Parties, Name of Person Performing Ceremony.

Jan. 11. Nashua, N. H. Charles E. Cheever and Florence H. Cameron. Rev. A. J. Archibald.
Aug. 6. Bennington, Vt. William F. Smith and Cora N. Cummings. H. B. Hutchinson, Justice of Peace.
Aug. 7. Colebrook, N. H. George A. Parker and Helen F. Johnson. Rev. C. L. Carter.
Aug. 4. Wilton, N. H. Martin F. Cavin and Delia Brady. Rev. Thomas Redden.
Aug. 14. Fracestown, N. H. Charles H. Murdo and Gertrude M. Bailey. Rev. Frank O. Holmes.
Nov. 15. Lyndeborough, N. H. Juan E. Colon and Sarah M. Richards. Rev. Bernard Christopher.

DEATHS

(Deaths Registered in the Town of Lyndeborough; Year Ending December 31, 1926)

Date, Name, Age, Name of Father, Maiden Name of Mother
Jan. 6. Elizabeth Reffin. 68 yrs., 9 mos., 10 days. John Puttick. Mary.
Jan. 21. Ann M. Emery. 84 yrs., 5 mos., 28 days. James Bradford. Sarah Brown.
Jan. 22. Elizabeth L. Reynolds. 60 yrs., 8 mos., 26 days. Eben Plympton. Olive S. Joslyn.
Mar. 8. Thomas Reffin. 72 yrs., 4 mos., 27 days. John Reffin. Elizabeth.
Mar. 12. Lelia A. Heald. 79 yrs., 3 mos., 17 days.. Alamson P. Rockwood. Betsy M. Fiske.
Mar. Fred A. Allen.

Mar. 27. Mary E. Tay. 80 yrs., 5 mos., 25 days. Buman S. White.
 Mary S. Sawyer.
 May 10. George E. Spalding. 88 yrs., 1 mo., 2 days. Edwin P.
 Spalding. Mary Dodge.
 May 23. Virginia E. Caldwell. 2 days. Caldwell. Ada Reynolds.
 June. Anne M. Eastman.
 June 17. Eliza A. Potter. 88 yrs., 3 mos., 10 days. Jathan Steph-
 enson. Lucinda Sargent.
 July 24. Clara E. Johnson. 65 yrs., 1 mo., 7 days.
 Aug. 5. Hale Burton. 82 yrs., 10 mos., 3 days. John Burton. An-
 nie Kidder.
 Sept. 30. Lucy Boyle. 50 yrs.
 Oct. 1. Charles H. Bailey. 81 yrs., 1 mo., 16 days.
 Oct. 11. Richard R. Field. 1 yr., 6 days. Harrison Field. Mar-
 gery Stearns.
 Oct. 14. Gertie R. Wright. 54 yrs., 8 mos., 20 days.
 Nov. 8. David P. Hartshorn. 75 yrs., 4 mos., 8 days. John Harts-
 horn. Susannah Putnam.
 Dec. 7. Everett A. Cram. 78 yrs., 10 mos., 27 days. Luther Cram.
 Almra Hackett.
 Dec. 14. Susie W. Senter. 71 yrs., 2 mos., 22 days. Sewell Wat-
 kin. Agnes Greene.

